IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 278 of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

MEHMOODMIYA A. TOPIWALA

Appearance:
MR MANISH R BHATT for Petitioner No. 1
SERVED BY RPAD - (N) for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 17/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue, the following question has been referred for the opinion of this Court in respect of assessment year 1985-86 :-

"Whether, the Appellate Tribunal is right in law and on facts in deleting the addition of Rs.14,769/- made under sec.64 on account of interest paid to wife. "

2. We have heard Mr.M.R.Bhatt learned Counsel for the revenue. Though served, none appears for the respondent - assessee.

3. Mr.Bhatt points out that while passing the order giving rise to the reference, the Tribunal followed its decision in respect of assessment year 1981-82 and that the reference arising from the said decision being I.T.R. 15 of 1986 has been recently decided on 11/1/2001 in favour of the revenue.

4. Following the aforesaid decision, we answer the above question in the negative i.e. in favour of the revenue and against the assessee.

5. The reference accordingly stands disposed of with no order as to costs.

(M.S.Shah, J) (D.A.Mehta, J)

'Bhavesh'